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Meghalaya Livelihood Improvement
through Forest Enhancement



Meghalaya Basin
Development Authority



Japan International
Cooperation Agency

Issued on 26th July 2025

Clarification & Addendum

Pre-Bid Queries for Appointment of Statutory Auditor for Statutory Audit of MegLIFE, MBDA for the FY- 2024-25, 2025-26 & 2026-27 (RFP No.: PLN/MBDA/08767/2025/NF)

1. Clarification: #1

Prebid Queries for "Appointment of Statutory Auditor for Statutory Audit of MegLIFE, MBDA for the FY- 2024-25, 2025-26 & 2026-27 "				
Sr No.	Tender Reference/Section/ Page No	Content of Tender Document	Queries / Clarification requested	MBDA Response
1	A. Instruction to Bidders Clause 9, Sub Clause 5, Eligibility Criteria, Page No-5	The Chartered Accountant Firm should have done Statutory Audit of at least one JICA Assisted Project. [Based on the experience certificate (s)].	<u>D.D Bansal Associates</u> The Chartered Accountant Firm should have experience in auditing externally aided projects funded by bilateral or multilateral agencies (such as JICA, World Bank, ADB, European Commission, etc.) or similar Central Government-sponsored schemes.	This is as per Project guidelines and cannot be relaxed. However, no bids will be considered rejected if the CA firm does not have experience of auditing JICA assisted Projects. Kindly refer to Clauses no 17 & 18 of the RFB document. However, the CA Firm having such experience will get marks as mentioned in the clause no. 21 (B) of the RFB Document.

			<p><u>C.K Prusty & Associates</u> Experience in statutory audits of externally aided projects (e.g., World Bank, ADB, or other multilateral agency-funded projects) may be considered as an acceptable alternative to JICA-specific experience.</p>	<p>This is as per Project guidelines and cannot be relaxed. However, no bids will be considered rejected if the CA firm does not have experience of auditing JICA assisted Projects. Kindly refer to Clauses no 17 & 18 of the RFB document. However, the CA Firm having such experience will get marks as mentioned in the clause no. 21 (B) of the RFB Document.</p>
			<p><u>Keshri & Associates</u> The Chartered Accountant firm who have completed Statutory Audits or Internal Audits of other External Aided Funded agencies like the World Bank, Asian Development Bank, IFAD etc should also be considered as there are very limited JICA projects in north eastern region and that too having the experience of only Statutory Audit in JICA projects will give undue advantages to only limited firms who have done only Statutory Audit of JICA assisted project. To ensure fair competition among all bidding firms kindly allow the firms who have experiences of projects related to other external funded agencies.</p>	<p>This is as per Project guidelines and cannot be relaxed. However, no bids will be considered rejected if the CA firm does not have experience of auditing JICA assisted Projects. Kindly refer to Clauses no 17 & 18 of the RFB document. However, the CA Firm having such experience will get marks as mentioned in the clause no. 21 (B) of the RFB Document. Moreover, this is not only about the JICA assisted Projects in North East India, CA Firms having experience of any JICA Assisted Project across India will be considered.</p>
2	<p>A. Instruction to Bidders Clause 20, Mode of Selection, Page No-7</p>	<p>Selection of CA Firm will be based on the Least Cost Selection (LCS) method.</p>	<p><u>H.K Agarwal & Associates</u> As per ICAI Notification No. 1-CA(7)/03/2016, Chartered Accountants are not permitted to respond to tenders for audit and attestation services unless a minimum fee is specified. Since audit services are reserved exclusively for members of the Institute of Chartered Accountants of India, this condition is mandatory for validity. We kindly request you to incorporate the prescribed minimum audit fee in the RFP in compliance with ICAI regulations. We request clarification on whether the audit fee should be: <ul style="list-style-type: none"> • Quoted as a consolidated fee for the entire three years, or • Quoted on a per-year basis. </p>	<p>Minimum Audit Fee per year including GST is Rs.8,00,000. This shall be quoted on per year basis mentioning GST charges separately.</p>

			<p><u>C.K Prusty & Associates</u> As per ICAI Guideline No. 1-CA(7)/03/2016 dated 7th April 2016, "A member of the Institute in practice shall not respond to any tender issued by an organization or user of professional services in areas exclusively reserved for Chartered Accountants (such as audit and attestation services), unless: 1. The minimum fee for the assignment is prescribed in the tender document, or 2. The areas are open to other professionals alongside Chartered Accountants." Since statutory audit is an exclusive domain of Chartered Accountants and the tender document does not specify a minimum fee, the aforementioned ICAI guideline restricts firms from participating in such tenders. Furthermore, the selection of the Statutory Auditor should ensure compliance with professional ethics, transparency, and quality standards, rather than solely relying on the LCS method, which may compromise audit integrity. Therefore, request to share the minimum professional fees for Appointment of Statutory Auditor for statutory audit of MegLIFE, MBDA for the FY-2024-25, 2025-26 & 2026-27.</p>	Minimum Audit Fee per year including GST is Rs.8,00,000. This shall be quoted on per year basis mentioning GST charges separately.
			<p><u>A. John Moris & Co</u> 1. The CA firm are not eligible to apply or response to any tender exclusive reserve for CA in which no minimum fee is prescribed 2. As per your Advertisement and RFP, No minimum fee was prescribed, so we cannot response to it. 3. If any CA firm response to such tender, The Institute of Chartered Accountants of India has the right to taken legal action for the same.</p>	Minimum Audit Fee per year including GST is Rs.8,00,000. This shall be quoted on per year basis mentioning GST charges separately.
			<p><u>Keshri & Associates</u> Kindly indicate the minimum fees for the assignment which is required as per the norms of Institute of Chartered Accountants of India.</p>	Minimum Audit Fee per year including GST is Rs.8,00,000. This shall be quoted on per year basis mentioning GST charges separately.

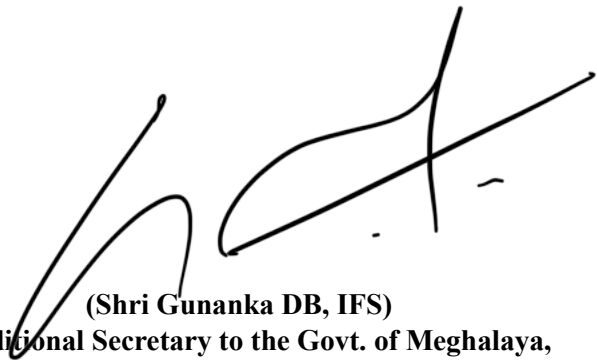
3	Annexure-I Term of Reference, Section-II, Scope and Coverage of Audit	<p>The audit will cover three financial years covering all sources and application of funds by all implementing units. It would focus on transactional review of expenditures incurred from accuracy and authenticity perspective. The Statutory Audit will be for the financial year from 1st April-31st March of FY 2024-25, 2025-26, 2026-27. This statutory will cover one SPMU, 12 DPMUs and 482 Village Project Implementation Committees (VPICs). The Statutory Audit will be conducted yearly basis at SPMU, Line Departments, DPMU and VPICs. The audit would include in addition the audit of Project financial statements. While the concerned units will ensure to make available at the state level records in respect of the expenditure incurred at districts and villages and provide to the Auditor, the Auditor would be provided all the required records during their visits to districts and in some cases in villages, sites etc. to enable them to provide the required professional opinion and assurance.</p>	<p><u>H.K Agarwal & Associates</u> Given that the audit scope includes visits to District Implementing Units and Village Project Implementation Committees (VPICs), we request clarification on:</p> <ul style="list-style-type: none">• Whether the expenses for such travel, stay, and logistics are to be borne by the auditor and included in the quoted fee, or• Whether they will be reimbursed separately by the Authority.	<p>Shall be included in the quoted fee. But shall be shown separately in the breakdown of the quoted fee.</p>
4	A. Instruction to Bidders, Clause 21, Sub Clause 3, Evaluation Criteria, Page No-8	<p>Up to 5 Assignments = 10 Mark over and above 1 mark per assignment subject to maximum 20 Mark</p>	<p><u>H.K Agarwal & Associates</u> Full 20 marks are awarded only upon completion of 15 assignments (5 assignments = 10 marks, 1 mark for each additional assignment). Increase in Marks per assignment for past experience.</p>	<p>There will be no changes in the Evaluation Criteria as mentioned in the RFB document clause no. 21 (B)</p>

5	A. Instruction to Bidders Clause 21, Sub Clause 4, Evaluation Criteria, Page No-8	Up to 1 Assignment = 3 Mark over and above 1 mark per assignment subject to maximum 15 Mark	<u>H.K Agarwal & Associates</u> <ul style="list-style-type: none"> • Currently, up to 1 assignment fetches 3 marks and thereafter 1 mark per assignment. So, in order to score full 15 marks a total of 13 JICA project audits is required. • Considering the limited number of JICA-funded projects in India, especially accessible to mid-sized or regional firms, this benchmark significantly narrows eligible competition. • Further Since this an assignment of Externally Funded Project. Hence allotment of marks in respect of EAP assignments either in-ternal or Statutory should be high. ie 5 Marks per assignment. 	There will be no changes in the Evaluation Criteria as mentioned in the RFB document clause no. 21 (B)
6	A. Instruction to Bidders Clause 21, Sub Clause 5, Evaluation Criteria, Page No-8	For 4 assignment = 6 mark over and above 1.5 mark per assignment subject to maximum 15 Mark.	<u>H.K Agarwal & Associates</u> <ul style="list-style-type: none"> • Full marks are awarded only after completing 10 PFMS-related assignments (4 Assignment= 6 marks, plus 1.5 marks for each additional assignment). • Given that PFMS audit/implementation is still being gradually adopted across states, and many schemes may not issue formal certificates, this threshold is difficult to achieve for otherwise qualified firms. • Increase in Marks per assignment for past experience. 	There will be no changes in the Evaluation Criteria as mentioned in the RFB document clause no. 21 (B)
7	A. Instruction to Bidders Clause 21, Sub Clause 5, Evaluation Criteria, Page No-8	1 Mark per assignment subject to maximum of 5 Mark.	<u>H.K Agarwal & Associates</u> <ul style="list-style-type: none"> • 1 Mark is allotted for each assignment. • Considering the fact that most of the externally aided projects are subject to Internal Audit only hence this this threshold is also quite high. • Increase in Marks per assignment for past experience. 	There will be no changes in the Evaluation Criteria as mentioned in the RFB document clause no. 21 (B)

8	A. Instruction to Bidders Payment Terms, Page No- 10	90% -Submission of Consolidated Final Audit Report 10% -After checking and scrutiny of Audit Compilation	H.K Agarwal & Associates Payment schedule may be reconsidered for payment as per work executed: <ul style="list-style-type: none"> • 20% on signing of contract • 50% on submission of draft report • 20% on submission of final report • 10% after checking and scrutiny of audit compilation 	There will be no changes in the payment terms.
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2. Addendum: #1

SLNO	RFB Reference	Original Clause	Amended Clause
1	A. Instruction to Bidders, Clause 20, Mode of Selection, Page No-7	Selection of CA Firm will be based on the Least Cost Selection (LCS) method.	Selection of CA Firm will be based on the Least Cost Selection (LCS) method. <ul style="list-style-type: none"> • Minimum Audit Fee per year including GST is Rs.8,00,000. This shall be quoted on per year basis mentioning GST charges separately.



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